

Exhibit 3

Declaration of Randall J. Waldner, M.D.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

YELLOW CORPORATION, et al., ¹ Debtors,	Chapter 11 Case No. 23-11069 (CTG) (Jointly Administered)
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**DECLARATION OF RANDALL J. WALDNER, M.D., IN SUPPORT OF WIPT, INC.'S
RESPONSE TO DEBTORS' THIRTY-FOURTH OMNIBUS (NON-SUBSTANTIVE)
OBJECTION TO CLAIMS PURSUANT TO BANKRUPTCY CODE SECTION 502(B),
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

I, Randall J. Waldner, M.D., hereby declare under penalty of perjury:

1. I am the President of WIPT, Inc. ("WIPT"), a South Dakota corporation and Lessor of the premises located at 3401 North 1st Avenue, Sioux Falls, SD 57104.
2. I submit this declaration in support of WIPT's Response to the Debtors' Thirty-Fourth Omnibus (Non-Substantive) Objection (above) as to WIPT's Claim No. 19680.
3. In my position as President of WIPT, I am generally familiar with its day-to-day operations, financing arrangements, business affairs, and Books and Records.
4. Such documents include WIPT's accounts receivable, including the amount due and owing from Yellow Corporation as lessee of WIPT's property in Sioux Falls, SD, as of the date on which the lessee relinquished control of said premises on March 31, 2024.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

5. Except as otherwise stated herein, all facts set forth herein are based upon my personal knowledge of WIPT's operations and finances, information learned from my review of relevant documents, or information received from individuals who consult with WIPT.

6. I believe the information in the exhibits to WIPT's Response is true and correct.

7. I am familiar with the Debtors' Objection (above) and to the best of my knowledge, information, and belief, the assertion made in the Objection as to WIPT's late filing of its Claim No. 19680 is not accurate.

8. As President of WIPT, I understood Docket 2235 to permit WIPT to file its Claim within 30 days of Yellow Corporation's "relinquish control" date of March 31, 2024.

9. In reliance thereon, I caused WIPT to file its Claim No. 19680 with this Court on April 25, 2024, within 30 days of Yellow Corporation's "relinquish control" date.

10. As such, I believe the disallowance and expungement of the Late Filed Claims sought by Yellow Corporation on the terms set forth in its Objection are not appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated August 22, 2025



Randall J. Waldner, M.D.
18 W 8th Ave
Redfield, SD 57469
605-302-0125
wiptinc@gmail.com

Exhibit 4

Certificate of Mailing and Service

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

YELLOW CORPORATION, et al.,¹ Debtors.	Chapter 11 Case No. 23-11069 (CTG) (Jointly Administered)
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CERTIFICATE OF MAILING & SERVICE

I, the undersigned, certify that I have caused to be mailed and served WIPT, Inc.'s RESPONSE TO DEBTORS' THIRTY-FOURTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS AS TO WIPT, INC. (CLAIM NO. 19680); NOTICE OF WIPT, INC.'S RESPONSE TO DEBTORS' THIRTY-FOURTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO WIPT, INC.'S CLAIM NO. 19680; and four (4) Exhibits (including this Certificate of Mailing & Service) on this 22nd day of August 2025 on the following, as indicated:

- a) the Debtors, Yellow Corporation, 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211, Attn.: General Counsel; (by USPS first-class mail, prepaid)
- b) counsel to the Debtors (by email, as indicated)
 - i. Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Rob Jacobson (rob.jacobson@kirkland.com)
 - ii. Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Allyson B. Smith (allyson.smith@kirkland.com); and

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

- iii. Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, PO Box 8705, Wilmington, Delaware 19801, Attn.: Laura Davis Jones (ljones@pszjlaw.com), Timothy P. Cairns (tcairns@pszjlaw.com), Peter J. Keane (pkeane@pszjlaw.com), and Edward Corma (ecorma@pszjlaw.com); and
- c) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Jane Leamy (jane.m.leamy@usdoj.gov) (by email).



Randall J. Waldner, M.D.



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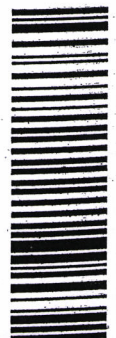
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